

SENATE BILL NO. 337

BY SENATOR AMEDEE AND REPRESENTATIVES ADAMS, ARMES, BARRAS, BARROW, BERTHELOT, BILLIOT, BROADWATER, BROWN, TIM BURNS, CHAMPAGNE, CONNICK, CROMER, EDWARDS, FOIL, GAINES, GUILLORY, HARRIS, HARRISON, HAZEL, HENSGENS, HONORE, HOWARD, HUNTER, JOHNSON, JONES, LAMBERT, TERRY LANDRY, LEBAS, LORUSSO, MACK, JAY MORRIS, NORTON, ORTEGO, POPE, PYLANT, REYNOLDS, RITCHIE, SCHEXNAYDER, SIMON, THIBAUT AND PATRICK WILLIAMS

1 A JOINT RESOLUTION

2 Proposing to amend Article VII, Section 21(K)(1) of the Constitution of Louisiana, relative
3 to ad valorem property tax exemptions of certain property owned by certain disabled
4 veterans and their spouses; to provide for eligibility for claiming the exemption; to
5 provide for an effective date; and to specify an election for submission of the
6 proposition to electors and provide a ballot proposition.

7 Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members
8 elected to each house concurring, that there shall be submitted to the electors of the state, for
9 their approval or rejection in the manner provided by law, a proposal to amend Article VII,
10 Section 21(K)(1) of the Constitution of Louisiana, to read as follows:

11 §21. Other Property Exemptions

12 In addition to the homestead exemption provided for in Section 20 of this
13 Article, the following property and no other shall be exempt from ad valorem
14 taxation:

15 * * *

16 (K)(1) In addition to the homestead exemption authorized under the
17 provisions of Article VII, Section 20 of this constitution, which applies to the first
18 seven thousand five hundred dollars of the assessed valuation of property, the next
19 seven thousand five hundred dollars of the assessed valuation of property receiving
20 the homestead exemption ~~which~~ **that** is owned and occupied by a veteran with a
21 service-connected disability rating of one hundred percent by the United States
22 Department of Veterans Affairs shall be exempt from ad valorem taxation. The
23 surviving spouse of a deceased veteran with a service-connected disability rating of

one hundred percent shall be eligible for this exemption if ~~the exemption was in effect on the property prior to the death of the veteran and the surviving spouse occupies and~~ remains the owner of the property, **whether or not the exemption was in effect on the property prior to the death of the veteran.** If property eligible for the exemption provided for in this Paragraph has an assessed value in excess of fifteen thousand dollars, ad valorem property taxes shall apply to the assessment in excess of fifteen thousand dollars.

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Section 2. Be it further resolved that this proposed amendment shall be submitted to the electors of the state of Louisiana at the statewide election to be held on November 6, 2012.

Section 3. Be it further resolved that this proposed amendment shall become effective January 1, 2013, and shall apply to exemptions adopted in parishes before and after its effective date.

Section 4. Be it further resolved that on the official ballot to be used at said election there shall be printed a proposition, upon which the electors of the state shall be permitted to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as follows:

Do you support an amendment to exempt from ad valorem taxation, in addition to the homestead exemption, the next seventy-five thousand dollars of value of property owned and occupied by the spouse of a deceased veteran with a service-connected disability rating of one hundred percent who passed away prior to the enactment of the exemption.

(Effective January 1, 2013)(Amends Article VII, Section 21(K)(1))

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES